

**County of Placer, California**

**Public Ways and Facilities Special Revenue Fund  
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
For the Fiscal Year Ended June 30, 2004**

	<u>Budgeted Amounts</u>		<u>Actual Budgetary Basis</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Taxes	\$ 2,150,000	\$ 2,150,000	\$ 2,154,271	\$ 4,271
Licenses and permits	70,000	70,000	79,277	9,277
Fines, forfeitures and penalties	-	-	768,970	768,970
Use of money and property	550,000	550,000	869,858	319,858
Intergovernmental	23,279,850	23,330,850	10,441,546	(12,889,304)
Charges for services	10,355,795	11,806,360	6,723,177	(5,083,183)
Miscellaneous	831,000	46,000	22,853	(23,147)
Total revenues	<u>37,236,645</u>	<u>37,953,210</u>	<u>21,059,952</u>	<u>(16,893,258)</u>
<b>Expenditures</b>				
Current:				
Public ways and facilities:				
Road maintenance	11,726,144	13,134,551	12,692,669	441,882
Engineering	28,284,385	32,705,765	16,647,758	16,058,007
Total expenditures	<u>40,010,529</u>	<u>45,840,316</u>	<u>29,340,427</u>	<u>16,499,889</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(2,773,884)</u>	<u>(7,887,106)</u>	<u>(8,280,475)</u>	<u>(393,369)</u>
<b>Other Financing Sources (Uses)</b>				
Capital lease financing		785,000	444,996	(340,004)
Proceeds from sale of capital assets	30,000	30,000	9,553	(20,447)
Transfers in	-	1,940,475	5,859,896	3,919,421
Transfers out	(27,500)	(572,500)	(2,347,206)	(1,774,706)
Total other financing sources (uses)	<u>2,500</u>	<u>2,182,975</u>	<u>3,967,239</u>	<u>1,784,264</u>
<b>Net change in fund balance, budgetary basis</b>	<u>\$ (2,771,384)</u>	<u>\$ (5,704,131)</u>	<u>(4,313,236)</u>	<u>\$ 1,390,895</u>
<b>Basis adjustments:</b>				
Encumbrances			<u>4,346,037</u>	
<b>Net change in fund balance, GAAP basis</b>			<u>\$ 32,801</u>	

The note to the required supplementary information is an integral part of this statement.